

AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830

RECORDER • COUNTY CLERK • 222 West Hospitality Lane, First Floor
San Bernardino, CA 92415-0022 • (909) 387-8306 • Fax (909) 386-8940

LARRY WALKER

Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK

Assistant Auditor/Controller-Recorder
Assistant County Clerk

April 1, 2005

BOARD OF SUPERVISORS

County Government Center
385 North Arrowhead Avenue, Fifth Floor
San Bernardino CA 92415-0110

Enclosed are copies of the audit reports prepared by the Internal Audits Section and audits performed by external firms for the quarter ending March 31, 2005.

Respectfully submitted,

Larry Walker

AUDITOR/CONTROLLER-RECORDER

By: _____

Howard M. Ochi

Chief Deputy Auditor

LDW:HO:dlp

Attachments (5)



AUDIT REPORTS

**PREPARED BY INTERNAL AUDITS SECTION
AND OUTSIDE AUDIT AGENCIES**

FOR THE QUARTER ENDING

March 31, 2005

Office of

AUDITOR/CONTROLLER-RECORDER

DEPARTMENTS

FISCAL GROUP

Management Letter- Interest Apportionment Audit
Treasurer's Investments Audit December 31, 2003

LAW AND JUSTICE GROUP

Probation Department Trust Fund Accounts and Cash Funds
Sheriff's Detention and Correction Audit

HUMAN SERVICES SYSTEM

401(k) Salary Savings Plan
Management Letter – 401(k) Salary Savings Plans
Deferred Compensation Plan
Management Letter – Deferred Compensation Plan
Retirement Medical Trust
Management Letter – Retirement Medical Trust

SPECIAL DISTRICTS

CSA's

County Service Area 53, Big Bear/Fawnskin
County Service Area 60, Apple Valley Airport
Management Letter - County Service Area 60, Apple Valley Airport
County Service Area 64, Spring Valley Lake
County Service Area 70, Zone R -41 Oak Hills
County Service Area 70, Zone R-42, Windy Pass
County Service Area 70, Zone S-7, Lenwood Sewer Improvements Project
County Service Area 79, Green Valley Lake

FIRE PROTECTION DISTRICT

Central Valley Fire Protection District
Forest Falls Fire Protection District
Lake Arrowhead Fire Protection District
Yucca Valley Fire Protection District

PARK AND RECREATION DISTRICT

Big Bear Valley Recreation and Park District

SANITATION

Crestline Sanitation District

JPA'S AND OTHERS

Twentynine Palms Public Cemetery District
Management Letter – Twentynine Palms Public Cemetery District
Applying Agreed Upon Audit Procedures for the Neighborhood Initiative Program
Review of Calendar Year 2004 Property Tax Administration Program Grant
Calculations

AUDITS PERFORMED BY EXTERNAL FIRMS

Inland Empire Public Facilities Corporation
San Bernardino County Financing Authority

GRANT AUDITS PERFORMED BY EXTERNAL FIRMS

Sheriff's Department Street Enforcement and Prosecution Project Grant, Contract No. DC033Q0360
Sheriff's Department Marijuana Suppression Program Grant, Contract No. MS033Q0360-
District Attorney's Office Elder Abuse Advocacy and Outreach Program Grant, Contract No. EA03020360
District Attorney's Office Special Emphasis Victim's Assistance Program Grant, Contract No. SE03130360